

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA**

**In re
TODD A. SWENNING,**

**Case No. 15-11408-R
Chapter 11**

Debtor

Hearing

Date: June 13, 2019
Time: 1:30 p.m.
Place: Courtroom 1
224 S. Boulder Ave. Suite 105
Tulsa, OK 74103

**CHAPTER 11 TRUSTEE’S REPLY TO DEBTOR’S RESPONSE AND OBJECTION TO
TRUSTEE’S REQUEST FOR A PERMANENT BAR TO DISCHARGE
PURSUANT TO 11 U.S.C. § 349(a); DECLARATION IN SUPPORT**

Todd A. Frealy, the Chapter 11 Trustee (the “Trustee”) of the bankruptcy estate of Todd A. Swenning, the Chapter 11 debtor herein (the “Debtor”), hereby submits this reply to the *Debtor’s Response And Objection To Trustee’s Request For A Permanent Bar To Discharge Pursuant To 11 U.S.C. § 349(a)* (the “349 Opposition”) [Dkt. 268].

The 349 Opposition and this reply thereto relate to the Trustee’s *Motion To (1) Dismiss Chapter 11 Case (2) Require Turnover Of Estate Funds, And (3) Approve The Method For Making Final Distributions Of Remaining Estate Funds, And Notice Of Opportunity For Hearing* (the “Motion to Dismiss”) [Dkt. 244]. Unless otherwise stated, all capitalized terms herein have the same meanings as in the Motion to Dismiss and the *Chapter 11 Trustee’s (I) Request To Strike Debtor’s Late-Filed Opposition To Chapter 11 Trustee’s Motion To (1) Dismiss Chapter 11 Case (2) Require Turnover Of Estate Funds, And (3) Approve The Method For Making Final Distributions Of Remaining Estate Funds And, In The Event The Late-Filed Opposition Is Not Stricken, (II) Reply To Late-Filed Opposition* (the “Initial Reply”) [Dkt. 260].

REPLY

The issue before the Court in connection with the briefing in the Debtor's 349 Opposition and this reply thereto is whether, in the event of dismissal, there is "cause" to bar the discharge in a later bankruptcy case of debts that could have been discharged in this case.

As discussed in the Initial Reply, Section 349(a) provides that:

Unless the court, for cause, orders otherwise, the dismissal of a case under this title does not bar the discharge, in a later case under this title, of debts that were dischargeable in the case dismissed.

11 U.S.C. § 349(a); *see also In re Frieouf*, 938 F.2d 1099, 1105 (10th Cir. 1991) (noting a 180-day limit to any bar to refiling under Section 109(g), but that Section 349(a) dismissal with prejudice allows for 3 year bar to discharge of debts that could have been discharged in the case being dismissed); *In re Norton*, 319 B.R. 671, 681 (Bankr. D. Utah 2005) ("Under § 349(a), a bankruptcy court has the discretion to dismiss a case with prejudice for 'cause.'" In order to determine whether "cause" exists, courts consider "whether (1) the debtor demonstrated bad faith or defiance, and (2) whether the debtor's conduct was abusive or prejudicial to creditors." *Norton*, 319 B.R. at 681. "Bad faith is determined by examining the totality of the circumstances." *Id.* at 682.

Here, the totality of the circumstances clearly demonstrate that the Debtor engaged in bad faith and defiance. As discussed in the Initial Reply, the Debtor's bad faith and defiance are discussed in, and formed the basis for, (1) the UST's Motion to Appoint the Trustee, which was granted, (2) the Trustee's Motion to Compel, which was granted pursuant to the Motion to Compel Order and which the Debtor continues to breach, and (3) the Motion to Dismiss now pending before the Court.

In addition to the foregoing, in the Debtor's initial opposition (the "Initial Opposition") [Dkt. 256] to the Motion to Dismiss and the Debtor's testimony at the initial hearing on the Motion to Dismiss, the Debtor admitted that (1) he did not take the time to review the Plan to ensure that he was performing its terms and essentially "kept his head down" and ignored it, (2)

there is a large and growing Plan Deficiency, (3) he failed to make the New Value Payment in the amount of \$9,500 that was due on January 18, 2019 pursuant to the Plan to purchase non-exempt equity in vehicles, (4) he did not comply with the Motion to Compel Order, and (5) despite the large Plan Deficiency and the default in making the New Value Payment, (a) with no basis to do so, he paid half of the New Tax Refund to his alleged former spouse and (b) he spent the half of the New Tax Refund he retained to buy a new wardrobe and continue making lease payments on his Porsche.

In regard to the New Tax Refund, the Trustee asserts that the estate is entitled to the turnover of the New Tax Refund in the amount of \$41,400 or the value thereof from the Debtor. That assertion is based on (1) the fact that the entire New Tax Refund was generated from the overpayment of income taxes and the underlying income and the resulting New Tax Refund are both property of the estate under Section 541 and (2) the fact that the Temporary Support Agreement only provides for the payment of \$20,000 per month to Mrs. Swenning and does not provide that she is entitled to share in any tax refunds. Alternatively, as discussed in the Initial Reply, the Trustee asserts that he is entitled to between 92% and 94% of the New Tax Refund based on the relative income of the Debtor and Mrs. Swenning resulting in the New Tax Refund.

At the initial hearing on the Motion, the Debtor claimed that he did not know whether the New Tax Refund was generated from income tax overpayments. After the hearing, and more than three months after the Trustee requested them, the Debtor provided the 2016 and 2017 tax returns (the “2016 Return” and the “2017 Return,” respectively) resulting in the New Tax Refund. True and correct copies of the 2016 Return and the 2017 Tax Return are attached hereto as **Exhibits “1” and “2,”** respectively. The 2016 and 2017 Tax Returns confirm the Trustee’s claim to entitlement to the New Tax Refund or 90% or more thereof.

The 2016 Return shows that (1) the subject tax refund resulted from the overpayment of income taxes and (2) the overall income of the Debtor and Mrs. Swenning for 2016 was \$696,000 with \$655,500 (or 94%) from the Debtor and \$40,500 (or 6%) from Mrs. Swenning. *See* 2016 Tax Return, Pages 1-2 and Statement 2.

The 2017 Return shows that (1) the subject tax refund resulted from the overpayment of income taxes and (2) the overall income of the Debtor and Mrs. Swenning for 2017 was \$542,700 with \$505,800 (or 93%) from the Debtor and \$36,900 (or 7%) from Mrs. Swenning. *See* 2017 Tax Return, Pages 1-2 and Statement 2.

As discussed in the Trustee's papers, the Debtor's egregious bad faith and misconduct have prejudiced creditors by, among other things, (1) driving up the costs of administering the case and the Plan and diminishing the proceeds available to pay the allowed claims of creditors and (2) causing a large and growing Plan Deficiency and a Plan that is woefully in default that has no reasonable prospect of being completed.

The Debtor's 349 Opposition does not change the foregoing facts and admissions and does not serve as a basis for denying the dismissal of the Debtor's bankruptcy case, with prejudice and a bar to the later discharge of debts that could have been discharged in this case pursuant to Section 349. In his 349 Opposition, the Debtor makes seven arguments against dismissal, with prejudice. None of those arguments have any merit.

First, the Debtor argues that the case was filed in good faith. Assuming the case was originally filed in good faith, that has little relevance. As discussed in the Trustee's papers the Debtor has engaged in bad faith conduct almost without exception since the case was filed. Again, that conduct resulted in (1) the Trustee Motion, which was granted, (2) the Motion to Compel, which was granted, (3) the large Plan Deficiency and failure to perform the Plan, and (4) the instant Motion to Dismiss.

Second, the Debtor argues that the fact that he filed a plan somehow negates his bad conduct. That argument has no merit because the Debtor never confirmed or performed on his own plan and he violated the terms of the Trustee's confirmed Plan.

Third, the Debtor argues that he has worked hard to fund the Trustee's Plan. There is likely no doubt that the Debtor works hard at his job. However, he has not worked hard to perform the terms of the Plan. He spent lavishly on travel, veterinary bills, dining, funding retirement, purchasing a new wardrobe, leasing a Porsche, etc., all while the Plan Deficiency

grew and the Debtor failed to pay the \$9,500 New Value Payment. In fact, the Debtor admitted that he essentially ignored the Plan and performance thereunder.

Fourth, the Debtor argues that he did not make improper expenditures. That is nonsense, The Improper Payments are documented in (1) the Motion to Compel, which was granted based in part on the fact that the Debtor made the Improper Payments and (2) the instant Motion to Dismiss and Exhibit “9” thereto showing at least \$36,000 in Improper Payments for personal expenses and a total of \$186,032 in Improper Payments. The Debtor even admits that he did not abide by the PC Projections underlying the Plan. 349 Opposition, 3.

Fifth, the Debtor argues that he had a good faith belief he was entitled to the New Tax Refund. For the reasons discussed above, that argument is wholly belied by the facts showing that the estate is entitled to more than 90% of the New Tax Refund. The New Tax Refund is simply a vehicle for the Debtor to transfer more money to his “former” spouse and out of the reach of creditors. Even in respect to the Debtor’s funds from the New Tax Refund, the Debtor acted in bad faith. He did not use the funds to reduce the Plan Deficiency or to pay the overdue New Value Payment. He used it to buy a new wardrobe and make lease payments on his luxury car.

Sixth, the Debtor admits that he failed to pay the \$9,500 New Value Payment. He claims he did not ignore it, but did not have the money to pay it. That is laughable. The Debtor had the money to pay the New Value Payment when he received the New Tax Refund. He simply decided not to pay the New Value Payment and to treat himself to luxury items instead.

Seventh, the Debtor argues that the totality of the circumstances does not show bad faith. That is simply not true. As discussed in depth in the Motion to Compel and the Motion to Dismiss, the Debtor has acted in bad faith since the case was filed with no intent to act fairly or for the benefit of creditors.

CONCLUSION

WHEREFORE, in consideration of the Motion to Dismiss and all papers and evidence submitted to the Court in connection therewith, the Trustee respectfully requests that the Court enter an order (1) granting the Motion to Dismiss, (2) providing that dismissal is with prejudice and a bar to the discharge of any debts that could have been discharged in this case pursuant to Section 349(a), (3) providing that dismissal is with a bar to the Debtor refiling any bankruptcy case for 180 days after dismissal, and (4) granting such further and other relief as is warranted under the circumstances.

Dated: June 12, 2019

LEVENE, NEALE, BENDER, YOO
& BRILL L.L.P.

/s/ Todd M. Arnold
MARTIN J. BRILL
Cal. Bar No. 53220
(*Pro Hac Vice* Application Approved)
TODD M. ARNOLD
Cal. Bar No. 221868
(*Pro Hac Vice* Application Approved)
10250 Constellation Boulevard, Suite 1700
Los Angeles, California 90067
Telephone: (310) 229-1234
Facsimile: (310) 229-1244
Email: mjb@lnbyb.com, tma@lnbyb.com

Counsel for Chapter 11 Trustee, Todd A. Frealy

DECLARATION OF TODD M. ARNOLD, ESQ.

I, TODD M. ARNOLD, Esq., hereby declare as follows:

1. I am over 18 years of age. Except where otherwise stated, I have personal knowledge of the facts set forth below and, if called to testify, would and could competently testify thereto.

2. I am a partner of the law firm of Levene, Neale, Bender, Yoo & Brill L.L.P (“LNBYB”), bankruptcy counsel to the Trustee herein. I am an attorney licensed to practice law in the State of California and before this Court in this case on a *pro hac vice* basis.

3. I make this Declaration in support of the Reply to which this Declaration is attached. Unless otherwise stated, all capitalized terms herein have the same meanings as in the Reply.

4. After the initial hearing on the Trustee’s Motion to Dismiss held on June 5, 2019 and more than three months after the Trustee and I requested them, the Debtor, through his accountants, provided the 2016 and 2017 tax returns (the “2016 Return” and the “2017 Return,” respectively) resulting in the New Tax Refund. Specifically, the Debtor’s accountants, Healey & Associates, sent me the 2016 Return and the 2017 Return as attachments to an email from the accountants to me on June 10, 2019. True and correct copies of the 2016 Return and the 2017 Tax Return sent to me by the accountants are attached hereto as **Exhibits “1” and “2,”** respectively.

I declare and verify under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed on this 12th day of June 2019, at Los Angeles, California.

/s/ Todd M. Arnold
TODD M. ARNOLD

EXHIBIT “1”

Two-Year Comparison Worksheet**2016**

Name(s) as shown on return

TODD A. & NARAYANI M. SWENNING

Social security number

*****-**-3655**2015 Filing Status **MARRIED FILING JOINT**2016 Filing Status **MARRIED FILING JOINT**2015 Tax Bracket **15.0%**2016 Tax Bracket **39.6%**

Description	Tax Year 2015	Tax Year 2016	Increase (Decrease)
WAGES, SALARIES, AND TIPS	101,272.	696,000.	594,728.
SCH. C/C-EZ (BUSINESS INCOME/LOSS)	0.	-408.	-408.
TOTAL INCOME	101,272.	695,592.	594,320.
ADJUSTED GROSS INCOME	101,272.	695,592.	594,320.
TAXES	0.	76,118.	76,118.
DISALLOWED DUE TO AGI LIMITATION	0.	-11,529.	-11,529.
TOTAL ITEMIZED DEDUCTIONS	0.	64,589.	64,589.
STANDARD DEDUCTION	12,600.	0.	-12,600.
INCOME BEFORE EXEMPTIONS	88,672.	631,003.	542,331.
PERSONAL EXEMPTIONS	16,000.	0.	-16,000.
TAXABLE INCOME	72,672.	631,003.	558,331.
TAX	9,979.	195,543.	185,564.
TAX BEFORE CREDITS	9,979.	195,543.	185,564.
CHILD TAX CREDIT	2,000.	0.	-2,000.
TAX AFTER NON-REFUNDABLE CREDITS	7,979.	195,543.	187,564.
FORM 8959 (ADDITIONAL MEDICARE TAX)	0.	4,014.	4,014.
TOTAL TAX	7,979.	199,557.	191,578.
FEDERAL INCOME TAX WITHHELD	27,633.	212,201.	184,568.
ESTIMATED TAX PAYMENTS	40,000.	0.	-40,000.
TOTAL PAYMENTS	67,633.	212,201.	144,568.
TAX OVERPAID	59,654.	12,644.	-47,010.
AMOUNT REFUNDED	59,654.	12,644.	-47,010.
CALIFORNIA STATE RETURN			
TAXABLE INCOME	20,703.	687,334.	666,631.
TAX	832.	60,691.	59,859.
NON-REFUNDABLE CREDITS	198.	0.	-198.
PAYMENTS	995.	74,792.	73,797.
AMOUNT REFUNDED	361.	14,101.	13,740.

Form **8879**
Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization

▶ Don't send to the IRS. This isn't a tax return.

▶ Keep this form for your records.

▶ Information about Form 8879 and its instructions is at www.irs.gov/form8879.

OMB No. 1545-0074

2016

Submission Identification Number (SID) ▶

Taxpayer's name TODD A. SWENNING	Social security number ***-**-3655
Spouse's name NARAYANI M. SWENNING	Spouse's social security number ***-**-8711

Part I Tax Return Information - Tax Year Ending December 31, 2016 (Whole dollars only)

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37) ...	1	695,592.
2 Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	199,557.
3 Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	212,201.
4 Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	12,644.
5 Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2016, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize **WILLIAM J. HEALEY III, CPA** to enter or generate my PIN
ERO firm name
as my signature on my tax year 2016 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

☒ I authorize **WILLIAM J. HEALEY III, CPA** to enter or generate my PIN
ERO firm name
as my signature on my tax year 2016 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2016 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only - continue below**Part III Certification and Authentication - Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. _____

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2016 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

619995 12-08-16

ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8879 (2016)

12311009 131834 67054.1

2016.06000 SWENNING, TODD

67054_14

Tax and Credits

Standard Deduction for -
 ● People who check any box on line 39a or 39b of who can be claimed as a dependent, see instructions.

● All others:
 Single or Married filing separately, \$6,300
 Married filing jointly or Qualifying widow(er), \$12,600
 Head of household, \$9,300

38	Amount from line 37 (adjusted gross income)	38	695,592.
39a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. if: <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a <input type="checkbox"/> 39b <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	64,589.
41	Subtract line 40 from line 38	41	631,003.
42	Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see inst.	42	0.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	631,003.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	195,543.
45	Alternative minimum tax. Attach Form 6251	45	
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	195,543.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	195,543.
57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: Individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Inst.; enter code(s)	62	4,014.
63	Add lines 56 through 62. This is your total tax	63	199,557.

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	212,201.
65	2016 estimated tax payments and amount applied from 2015 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election	66b	
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	212,201.

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	12,644.
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here	76a	12,644.
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number <input type="text"/>		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	

Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No
 Designee's name **WILLIAM J. HEALEY III, CPA** Phone no. **[REDACTED]** Personal identification number (PIN) **16744**

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
 Your signature **WILLIAM J. HEALEY III, CPA** Date **[REDACTED]** Your occupation **PHYSICIAN** Daytime phone number **[REDACTED]**
 Spouse's signature. If a joint return, both must sign. Date **[REDACTED]** Spouse's occupation **[REDACTED]** If the IRS sent you an Identity Protection PIN, enter it here **[REDACTED]**

Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
WILLIAM J. HEALEY III, CPA	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Firm's name WILLIAM J. HEALEY III, CPA	Firm's EIN ** - ***8500	Phone no. 760.320.2107		
Firm's address POST OFFICE BOX 1606				
Firm's address PALM SPRINGS, CA 92263				

Child Tax Credit Worksheet (keep for your records)

Name(s): First TODD A. & NARAYANI M.	Last SWENNING	Your SSN ***-**-3655
--	-------------------------	--------------------------------

Part 1

1. Number of qualifying children: 2 X \$1,000. Enter the result. 1 2,000.
2. Enter the amount from Form 1040, line 38, Form 1040A, line 22, or Form 1040NR, line 37. 2 695,592.
3. **1040 filers:** Enter the total of any-
 - Exclusion of income from Puerto Rico, and
 - Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.3 0.
- 1040A and 1040NR filers:** Enter -0-.
4. Add lines 2 and 3. Enter the total. 4 695,592.
5. Enter the amount shown below for your filing status.
 - Married filing jointly - \$110,000
 - Single, head of household, or qualifying widow(er) - \$75,000
 - Married filing separately - \$55,0005 110,000.
6. Is the amount on line 4 more than the amount on line 5?

☐ **No.** Leave line 6 blank. Enter -0- on line 7.
☒ **Yes.** Subtract line 5 from line 4. 6 586,000.
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc).
7. Multiply the amount on line 6 by 5% (.05). Enter the result. 7 29,300.
8. Is the amount on line 1 more than the amount on line 7?

☒ **No.** STOP
 You cannot take the child tax credit on Form 1040, line 52, Form 1040A, line 35, or Form 1040NR, line 49. You also cannot take the additional child tax credit.
☐ **Yes.** Subtract line 7 from line 1. Enter the result. 8 _____

Part 2

9. Enter the amount from Form 1040, line 47, Form 1040A, line 30, or Form 1040NR, line 45. 9 _____
10. **1040 filers:** Enter the total of the amounts from lines 48 through 51.*
1040A filers: Enter the total of the amounts from lines 31 through 34.
1040NR filers: Enter the total of the amounts from lines 46 through 48.*
10 _____
11. Are you claiming any of the following credits?
 - Residential energy efficient property credit, Form 5695, Part I.
 - Mortgage interest credit, Form 8396
 - Qualified adoption expenses, Form 8839
 - District of Columbia first-time homebuyer credit, Form 8859

☐ **No.** Enter the amount from line 10.
☐ **Yes.** If you are filing Form 2555 or 2555-EZ, enter the amount from line 10. Otherwise, complete the Line 11 Worksheet to figure the amount to enter here.

11 _____
12. Subtract line 11 from line 9. Enter the result. 12 _____
13. Is the amount on line 8 of this worksheet more than the amount on line 12?

☐ **No.** Enter the amount from line 8.
☐ **Yes.** Enter the amount from line 12.

This is your child tax credit. 13 _____

* Also include amounts from:

 Form 5695, line 30
 Form 8910, line 15
 Form 8936, line 23
 Schedule R, line 22

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on Form 1040**Itemized Deductions**▶ Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
▶ Attach to Form 1040.

OMB No. 1545-0074

2016
Attachment
Sequence No. **07**

Your social security number

TODD A. & NARAYANI M. SWENNING

***-**-3655

**Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

- 1** Medical and dental expenses (see instructions) **1**
- 2** Enter amount from Form 1040, line 38 **2**
- 3** Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead **3**
- 4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

**Taxes You
Paid****5** State and local (check only one box):

- a** ☒ Income taxes, or **SEE STATEMENT 4**
- b** ☐ General sales taxes }

- 6** Real estate taxes (see instructions) **6**
- 7** Personal property taxes **7**
- 8** Other taxes. List type and amount ▶ **8**

9 Add lines 5 through 8 **9**

76,118.

76,118.

**Interest
You Paid**

- 10** Home mortgage interest and points reported to you on Form 1098 **10**
- 11** Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ **11**

Note:Your mortgage
interest
deduction may
be limited (see
instructions).

- 12** Points not reported to you on Form 1098. See instructions for special rules **12**
- 13** Mortgage insurance premiums (see instructions) **13**
- 14** Investment interest. Attach Form 4952 if required. (See instructions.) **14**
- 15** Add lines 10 through 14 **15**

**Gifts to
Charity**If you made a
gift and got a
benefit for it,
see instructions.

- 16** Gifts by cash or check. If you made any gift of \$250 or more, see instructions **16**
- 17** Other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500 **17**
- 18** Carryover from prior year **18**
- 19** Add lines 16 through 18 **19**

**Casualty and
Theft Losses****20** Casualty or theft loss(es). Attach Form 4684. (See instructions.) **20****Job Expenses
and Certain
Miscellaneous
Deductions****21** Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶

- 22** Tax preparation fees **22**
- 23** Other expenses - investment, safe deposit box, etc. List type and amount ▶ **23**

- 24** Add lines 21 through 23 **24**
- 25** Enter amount from Form 1040, line 38 **25**
- 26** Multiply line 25 by 2% (0.02) **26**
- 27** Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- **27**

**Other
Miscellaneous
Deductions****28** Other - from list in instructions. List type and amount ▶ **28****Total
Itemized
Deductions**

- 29** Is Form 1040, line 38, over \$155,650?
☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.
☒ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.

STMT 5

30 If you elect to itemize deductions even though they are less than your standard deduction, check here ☐

64,589.

**SCHEDULE C
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

► Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
 ► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2016
Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

NARAYANI M. SWENNING*****-**-8711****A** Principal business or profession, including product or service (see instructions)**YOGA INSTRUCTION****B** Enter code from instructions**999999****C** Business name. If no separate business name, leave blank.**NARAYANI YOGA****D** Employer ID number (EIN), (see instr.)**** - *** 0761****E** Business address (including suite or room no.) ► **665 E VEREDA SUR**City, town or post office, state, and ZIP code **PALM SPRINGS, CA 92262****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2016, check here ☐ Yes ☒ No**I** Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☒ No**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1
2 Returns and allowances	2
3 Subtract line 2 from line 1	3
4 Cost of goods sold (from line 42)	4
5 Gross profit. Subtract line 4 from line 3	5
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6
7 Gross income. Add lines 5 and 6	7

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	18 Office expense	18
9 Car and truck expenses (see instructions)	9	19 Pension and profit-sharing plans	19
10 Commissions and fees	10	20 Rent or lease (see instructions):	
11 Contract labor (see instructions)	11	a Vehicles, machinery, and equipment	20a
12 Depletion	12	b Other business property	20b
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	21 Repairs and maintenance	21
14 Employee benefit programs (other than on line 19)	14	22 Supplies (not included in Part III)	22 408.
15 Insurance (other than health)	15	23 Taxes and licenses	23
16 Interest:		24 Travel, meals, and entertainment:	
a Mortgage (paid to banks, etc.)	16a	a Travel	24a
b Other	16b	b Deductible meals and entertainment (see instructions)	24b
17 Legal and professional services	17	25 Utilities	25
		26 Wages (less employment credits)	26
		27 a Other expenses (from line 48)	27a
		b Reserved for future use	27b
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28 408.		
29 Tentative profit or (loss). Subtract line 28 from line 7	29 -408.		
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31 -408.		
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.		32a <input checked="" type="checkbox"/> All investment is at risk.	
		32b <input type="checkbox"/> Some investment is not at risk.	

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2016

620001 11-07-16

Form **8959**Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

OMB No. 1545-0074

2016Attachment
Sequence No. **71**

▶ If any line does not apply to you, leave it blank. See separate instructions.

▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.

▶ Information about Form 8959 and its instructions is at www.irs.gov/form8959.

Name(s) shown on return

TODD A. & NARAYANI M. SWENNING

Your social security number

*****-**-3655****Part I Additional Medicare Tax on Medicare Wages**

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	696,000.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	696,000.	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		446,000.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		4,014.

Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8		
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9		
10 Enter the amount from line 4	10		
11 Subtract line 10 from line 9. If zero or less, enter -0-	11		
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16 Subtract line 15 from line 14. If zero or less, enter -0-	16		
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18		4,014.
---	----	--	--------

Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	14,192.	
20 Enter the amount from line 1	20	696,000.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	10,092.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		4,100.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24		4,100.

Form **8960**Department of the Treasury
Internal Revenue Service (99)**Net Investment Income Tax -
Individuals, Estates, and Trusts**

▶ Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

OMB No. 1545-2227

2016Attachment
Sequence No. **72**

Name(s) shown on your tax return

TODD A. & NARAYANI M. SWENNING

Your social security number or EIN

***** - ** - 3655****Part I Investment Income**

- ☐ Section 6013(g) election (see instructions)
- ☐ Section 6013(h) election (see instructions)
- ☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	
2	Ordinary dividends (see instructions)		2	
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b		
c	Combine lines 4a and 4b		4c	
5a	Net gain or loss from disposition of property (see instructions)	5a		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b		
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-	12	
Individuals:			
13	Modified adjusted gross income (see instructions)	13	695,592.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	445,592.
16	Enter the smaller of line 12 or line 15	16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)	17	
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)	21	

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8960** (2016)

FORM 1040 PERSONAL EXEMPTION WORKSHEET STATEMENT 1

1. IS THE AMOUNT ON FORM 1040, LINE 38, MORE THAN THE AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR FILING STATUS?
NO. STOP. MULTIPLY \$4,050 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 42.
YES. CONTINUE
2. MULTIPLY \$4,050 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D 16,200.
3. ENTER THE AMOUNT FROM FORM 1040, LINE 38 695,592.
4. ENTER THE AMOUNT FOR YOUR FILING STATUS 311,300.
SINGLE \$259,400
MARRIED FILING JOINTLY OR WIDOW(ER) \$311,300
MARRIED FILING SEPARATELY \$155,650
HEAD OF HOUSEHOLD \$285,350
5. SUBTRACT LINE 4 FROM LINE 3. IF THE RESULT IS MORE THAN \$122,500 (\$61,250 IF MARRIED FILING SEPARATELY), STOP. ENTER -0- ON LINE 42 384,292.
6. DIVIDE LINE 5 BY \$2,500 (\$1,250 IF MARRIED FILING SEPARATELY). IF THE RESULT IS NOT A WHOLE NUMBER, INCREASE IT TO THE NEXT HIGHER WHOLE NUMBER (FOR EXAMPLE, INCREASE 0.0004 TO 1)
7. MULTIPLY LINE 6 BY 2% (.02) AND ENTER THE RESULT AS A DECIMAL
8. MULTIPLY LINE 2 BY LINE 7
9. SUBTRACT LINE 8 FROM LINE 2. TOTAL TO FORM 1040, LINE 42.

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 2

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
S TODD SWENNING MD PC	40,500.	5,598.	1,414.	365.	2,511.	587.
T TODD SWENNING MD PC	655,500.	202,503.	73,378.	961.	7,347.	13,604.
TOTALS	696,000.	208,101.	74,792.	1,326.	9,858.	14,191.

TODD A. & NARAYANI M. SWENNING

***-**-3655

FORM 1040	FEDERAL INCOME TAX WITHHELD	STATEMENT	3
T S DESCRIPTION		AMOUNT	
S TODD SWENNING MD PC		5,598.	
T TODD SWENNING MD PC		202,503.	
FORM 8959, LINE 24		4,100.	
TOTAL TO FORM 1040, LINE 64		212,201.	

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT	4
DESCRIPTION		AMOUNT	
TODD SWENNING MD PC		1,414.	
STATE DISABILITY INSURANCE - TODD SWENNING MD PC		365.	
TODD SWENNING MD PC		73,378.	
STATE DISABILITY INSURANCE - TODD SWENNING MD PC		961.	
TOTAL TO SCHEDULE A, LINE 5		76,118.	

SCHEDULE A	ITEMIZED DEDUCTIONS WORKSHEET	STATEMENT	5
1.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 9, 15, 19, 20, 27, AND 28.	76,118.	
2.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 14, AND 20, PLUS ANY GAMBLING AND CASUALTY OR THEFT LOSSES INCLUDED ON LINE 28.	0.	
3.	IS THE AMOUNT ON LINE 2 LESS THAN THE AMOUNT ON LINE 1? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 2 FROM LINE 1.	76,118.	
4.	MULTIPLY LINE 3 BY 80% (.80).	60,894.	
5.	ENTER THE AMOUNT FROM FORM 1040, LINE 38.	695,592.	
6.	ENTER \$311,300 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$285,350 IF HEAD OF HOUSEHOLD; \$259,400 IF SINGLE; OR \$155,650 IF MARRIED FILING SEPARATELY.	311,300.	
7.	IS THE AMOUNT ON LINE 6 LESS THAN THE AMOUNT ON LINE 5? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 6 FROM LINE 5.	384,292.	
8.	MULTIPLY LINE 7 BY 3% (.03).	11,529.	
9.	ENTER THE SMALLER OF LINE 4 OR LINE 8.	11,529.	
10.	TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 29.	64,589.	

022

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

FORM

2016

California e-file Signature Authorization for Individuals

8879

Your name

TODD A. SWENNING

Your SSN or ITIN

*** - ** - 3655

Spouse's/RDP's name

NARAYANI M. SWENNING

Spouse's/RDP's SSN or ITIN

*** - ** - 8711

Part I Tax Return Information (whole dollars only)

1 California Adjusted Gross Income (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 32; or Short Form 540NR, line 32)	1	695,592.
2 Amount You Owe (Form 540, line 111; Form 540 2EZ, line 31; Long Form 540NR, line 121; or Short Form 540NR, line 121)	2	0.
3 Refund or No Amount Due (Form 540, line 115; Form 540 2EZ, line 32; Long Form 540NR, line 125; or Short Form 540NR, line 125)	3	14,101.

Part II Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2016, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider (including my name, address, and social security number or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize WILLIAM J. HEALEY III, CPA to enter my PIN [REDACTED] **Do not enter all zeros**
ERO firm name
as my signature on my 2016 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2016 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's/RDP's PIN: check one box only

☒ I authorize WILLIAM J. HEALEY III, CPA to enter my PIN [REDACTED] **Do not enter all zeros**
ERO firm name
as my signature on my 2016 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2016 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. [REDACTED]

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2016 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2016 e-file Handbook for Authorized e-file Providers.

ERO's signature ► _____ Date ► _____

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8879 C2 2016

TAXABLE YEAR

639001 03-20-17

2016**California Resident Income Tax Return**

FORM

540

APE

ATTACH FEDERAL RETURN

-**-* SWEN ***-**-****
 TODD A SWENNING
 NARAYANI M SWENNING

16 PBA 999999

A
R
RP

140 WEST VIA LOLA
 PALM SPRINGS CA 92262

-*** **-*****

Filing
Status

- 1 ☐ Single
 2 ☒ Married/RDP filing jointly. See inst.
 3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here
 4 ☐ Head of household (with qualifying person). See instructions.
 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died
 If your California filing status is different from your federal filing status, check the box here

- 6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst. • 6 ☐

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions • 7 ☐ 2 X \$111 = • \$ ☐ 222
 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 • 8 ☐ X \$111 = • \$ ☐
 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 • 9 ☐ X \$111 = • \$ ☐
 10 **Dependents:** Do not include yourself or your spouse/RDP.

Exemptions

	Dependent 1	Dependent 2	Dependent 3
First Name	• <input type="checkbox"/>	• <input type="checkbox"/>	• <input type="checkbox"/>
Last Name	• SWENNING	• SWENNING	• <input type="checkbox"/>
SSN	• <input type="checkbox"/>	• <input type="checkbox"/>	• <input type="checkbox"/>
Dependent's relationship to you	• SON	• SON	• <input type="checkbox"/>

Total dependent exemptions • 10 ☐ 2 X \$344 = • \$ ☐ 688

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 • 11 \$ ☐ 910

Your name: TODD A. SWENNING

Your SSN or ITIN: ***-**-3655

		12	State wages from your Form(s) W-2, box 16	• 12	696,000	00
Taxable Income	13	Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4	• 13	695,592	00	
	14	California adjustments - subtractions. Enter the amount from Schedule CA (540), line 37, column B	• 14		00	
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	• 15	695,592	00	
	16	California adjustments - additions. Enter the amount from Schedule CA (540), line 37, column C	• 16		00	
	17	California adjusted gross income. Combine line 15 and line 16	• 17	695,592	00	
Tax	18	Enter the larger of <div style="border-left: 1px solid black; padding-left: 10px; margin-left: 10px;"> Your California itemized deductions from Schedule CA (540), line 44; OR Your California standard deduction shown below for your filing status: <ul style="list-style-type: none"> • Single or Married/RDP filing separately \$4,129 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$8,258 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions ... </div>	• 18	8,258	00	
	19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0-	• 19	687,334	00	
Tax	31	Tax. Check the box if from: <div style="display: inline-block; vertical-align: middle;"> <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule </div>	• 31	60,691	00	
	32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$182,459, see instructions	• 32	0	00	
	33	Subtract line 32 from line 31. If less than zero, enter -0-	• 33	60,691	00	
	34	Tax. See instructions. Check the box if from: <div style="display: inline-block; vertical-align: middle;"> <input type="checkbox"/> Schedule G-1 <input type="checkbox"/> FTB 5870A </div>	• 34		00	
	35	Add line 33 and line 34	• 35	60,691	00	
Special Credits	40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions	• 40		00	
	43	Enter credit name <input type="text"/> code <input type="text"/> and amount	• 43		00	
	44	Enter credit name <input type="text"/> code <input type="text"/> and amount	• 44		00	
	45	To claim more than two credits, see instructions. Attach Schedule P (540)	• 45		00	
	46	Nonrefundable renter's credit. See instructions	• 46		00	
	47	Add line 40 through line 46. These are your total credits	• 47		00	
	48	Subtract line 47 from line 35. If less than zero, enter -0-	• 48	60,691	00	
Other Taxes	61	Alternative minimum tax. Attach Schedule P (540)	• 61		00	
	62	Mental Health Services Tax. See instructions	• 62		00	
	63	Other taxes and credit recapture. See instructions	• 63		00	
	64	Add line 48, line 61, line 62, and line 63. This is your total tax	• 64	60,691	00	

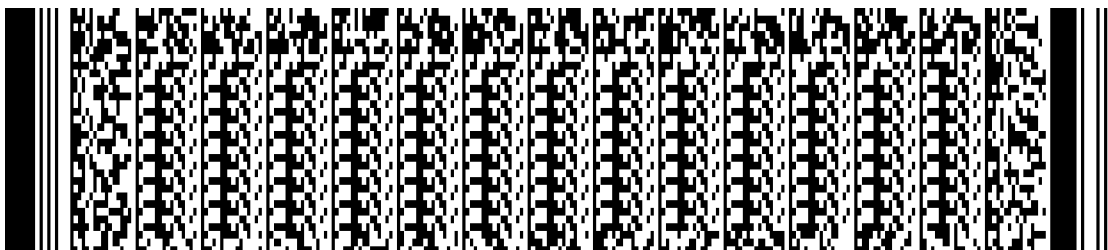
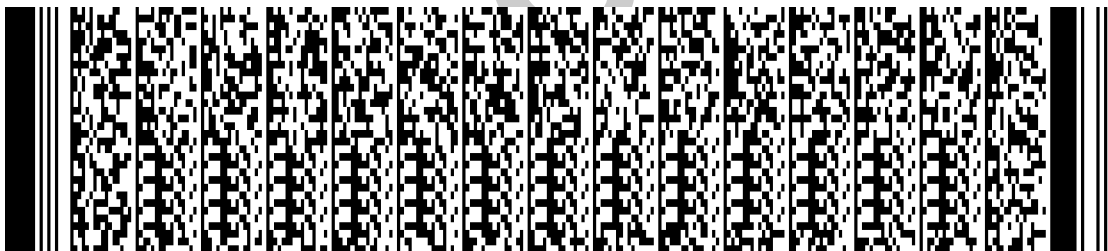
Your name: TODD A. SWENNING

Your SSN or ITIN: ***-**-3655

Payments	71	California income tax withheld. See instructions	• 71	74,792	00
	72	2016 CA estimated tax and other payments. See instructions	• 72		00
	73	Withholding (Form 592-B and/or 593). See instructions	• 73		00
	74	Excess SDI (or VPD) withheld. See instructions	• 74		00
	75	Earned Income Tax Credit (EITC)	• 75		00
	76	Add lines 71 through 75. These are your total payments. See instructions	⊙ 76	74,792	00

Use Tax	91	Use Tax. See instructions	• 91		00
---------	----	---------------------------------	------	--	----

Overpaid Tax/ Tax Due	92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76	⊙ 92	74,792	00
	93	Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91	⊙ 93		00
	94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92	⊙ 94	14,101	00
	95	Amount of line 94 you want applied to your 2017 estimated tax	• 95		00
	96	Overpaid tax available this year. Subtract line 95 from line 94	• 96	14,101	00
97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64	⊙ 97		00	



Your name: TODD A. SWENNING

Your SSN or ITIN: ***-**-3655

	Code	Amount
California Seniors Special Fund. See instructions	• 400	<input type="text"/> .00
Alzheimer's Disease/Related Disorders Fund	• 401	<input type="text"/> .00
Rare and Endangered Species Preservation Program	• 403	<input type="text"/> .00
California Breast Cancer Research Fund	• 405	<input type="text"/> .00
California Firefighters' Memorial Fund	• 406	<input type="text"/> .00
Emergency Food for Families Fund	• 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund	• 408	<input type="text"/> .00
California Sea Otter Fund	• 410	<input type="text"/> .00
California Cancer Research Fund	• 413	<input type="text"/> .00
RESERVED (DO NOT USE)		<input type="text"/> .00
School Supplies for Homeless Children Fund	• 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	• 423	<input type="text"/> .00
Protect Our Coast and Oceans Fund	• 424	<input type="text"/> .00
Keep Arts in Schools Fund	• 425	<input type="text"/> .00
State Children's Trust Fund for the Prevention of Child Abuse	• 430	<input type="text"/> .00
Prevention of Animal Homelessness and Cruelty Fund	• 431	<input type="text"/> .00
Revive the Salton Sea Fund	• 432	<input type="text"/> .00
California Domestic Violence Victims Fund	• 433	<input type="text"/> .00
Special Olympics Fund	• 434	<input type="text"/> .00
Type 1 Diabetes Research Fund	• 435	<input type="text"/> .00
110 Add code 400 through code 435. This is your total contribution	• 110	<input type="text"/> .00

Your name: TODD A. SWENNING

Your SSN or ITIN: ***-**-3655

Amount
You Owe111 **AMOUNT YOU OWE.** If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**Mail to: **FRANCHISE TAX BOARD****PO BOX 942867****SACRAMENTO CA 94267-0001**

• 111

.00

Pay online - Go to **ftb.ca.gov** for more information.Interest and
Penalties

112 Interest, late return penalties, and late payment penalties 112 .00

113 Underpayment of estimated tax. Check the box: • ☐ **FTB 5805 attached** • ☐ **FTB 5805F attached** • 113 0.00114 Total amount due. See instructions. Enclose, but **do not** staple, any payment 114 .00115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.Mail to: **FRANCHISE TAX BOARD****PO BOX 942840****SACRAMENTO CA 94240-0001**

• 115

14,101.00

Refund and Direct Deposit

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip.See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number

• Type

☐ Checking☐ Savings

• Account number

• 116 Direct deposit amount

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number

• Type

☐ Checking☐ Savings

• Account number

• 117 Direct deposit amount

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov** and search for **privacy notice**. To request this notice by mail, call 800.852.5711. Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

Sign
Here

• Your email address. Enter only one email address.

• Preferred phone number

JOHNNYSAWBONES@YAHOO.COM

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)It is unlawful to
forge a
spouse's/RDP's
signature.

Firm's name (or yours, if self-employed)

WILLIAM J. HEALEY III, CPA

• PTIN

Joint tax
return?
(See instructions.)

Firm's address

POST OFFICE BOX 1606 PALM SPRINGS, CA 92263

• FEIN

-***

Do you want to allow another person to discuss this tax return with us? See instructions

Print Third Party Designee's Name

WILLIAM J. HEALEY III, CPA

• ☒ Yes • ☐ No

Telephone Number

760.320.2107

TAXABLE YEAR

2016

Wage and Tax Statement

639611 10-13-16

CALIFORNIA SCHEDULE

W-2

Important: Attach this form to the back of your Form 540, 540 2EZ, or Form 540NR (Long or Short).

Name(s) as shown on tax return

SSN or ITIN

TODD A. & NARAYANI M. SWENNING

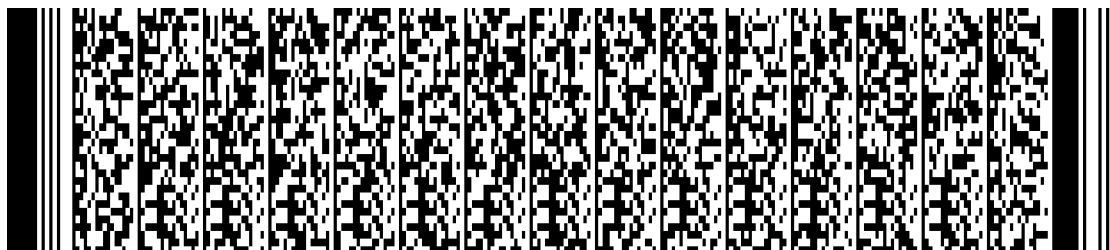
*** - ** - 3655

Caution: If this form is filled out, **do not** send your Form(s) W-2 to the Franchise Tax Board. If your Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your Form(s) W-2 to the lower front of your tax return.**All fields must be completed. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

*Employee's social security number, name, and address must be the same as the information on the Form(s) W-2.

W-2 Information	1st W-2	2nd W-2
a. Employee's social security number *	<input type="radio"/> *** - ** - 8711	<input type="radio"/> *** - ** - 3655
b. Employer identification number (EIN)	<input type="radio"/> 47-3810631	<input type="radio"/> 47-3810631
c. Employer's name	<input type="radio"/> TODD SWENNING MD PC	<input type="radio"/> TODD SWENNING MD PC
Address	<input type="radio"/> 901 N PALM CANYON DR STE 212	<input type="radio"/> 901 N PALM CANYON DR STE 212
City	<input type="radio"/> PALM SPRINGS	<input type="radio"/> PALM SPRINGS
State	<input type="radio"/> CA	<input type="radio"/> CA
ZIP code	<input type="radio"/> 92262	<input type="radio"/> 92262
e. Employee's first name *	<input type="radio"/> NARAYANI	<input type="radio"/> TODD
Middle name *	<input type="radio"/> M	<input type="radio"/> A
Last name *	<input type="radio"/> SWENNING	<input type="radio"/> SWENNING
Suffix *	<input type="radio"/>	<input type="radio"/>
f. Employee address *	<input type="radio"/> 140 WEST VIA LOLA	<input type="radio"/> 140 WEST VIA LOLA
City *	<input type="radio"/> PALM SPRINGS	<input type="radio"/> PALM SPRINGS
State *	<input type="radio"/> CA	<input type="radio"/> CA
ZIP code *	<input type="radio"/> 92262	<input type="radio"/> 92262
1. Wages, tips, other compensation	<input type="radio"/> 40,500.	<input type="radio"/> 655,500.
2. Federal income tax withheld	<input type="radio"/> 5,598.	<input type="radio"/> 202,503.
3. Social security wages	<input type="radio"/> 40,500.	<input type="radio"/> 118,500.
4. Social security tax withheld	<input type="radio"/> 2,511.	<input type="radio"/> 7,347.
6. Medicare tax withheld	<input type="radio"/> 587.	<input type="radio"/> 13,604.

W-2 Information		1st W-2		2nd W-2	
7. Social security tips	<input checked="" type="radio"/>			<input checked="" type="radio"/>	
8. Allocated tips (not included in box 1)	<input checked="" type="radio"/>			<input checked="" type="radio"/>	
10. Dependent care benefits	<input checked="" type="radio"/>			<input checked="" type="radio"/>	
11. Nonqualified plans	<input checked="" type="radio"/>			<input checked="" type="radio"/>	
12. Codes and amounts		Codes	Amounts	Codes	Amounts
12a.	<input checked="" type="radio"/>			<input checked="" type="radio"/>	
12b.	<input checked="" type="radio"/>			<input checked="" type="radio"/>	
12c.	<input checked="" type="radio"/>			<input checked="" type="radio"/>	
12d.	<input checked="" type="radio"/>			<input checked="" type="radio"/>	
13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay		<input checked="" type="radio"/> Statutory employee		<input checked="" type="radio"/> Statutory employee	
		<input checked="" type="radio"/> Retirement plan		<input checked="" type="radio"/> Retirement plan	
		<input checked="" type="radio"/> Third-party sick pay		<input checked="" type="radio"/> Third-party sick pay	
14. SDI, VPDI, or CA SDI (from box 14 or 19)		Type	Amount	Type	Amount
	<input checked="" type="radio"/>	CASDI	365.	<input checked="" type="radio"/>	CASDI 961.
15. State and employer's state ID number		State	Employer's state ID number	State	Employer's state ID number
	<input checked="" type="radio"/>	CA	050-9410-7	<input checked="" type="radio"/>	CA 050-9410-7
16. State wages, tips, etc.	<input checked="" type="radio"/>	40,500.		<input checked="" type="radio"/>	655,500.
17. State income tax	<input checked="" type="radio"/>	1,414.		<input checked="" type="radio"/>	73,378.



California	Exemption Credit - AGI Limitation Worksheet	2016
Name(s) as shown on return TODD A. & NARAYANI M. SWENNING		Social security number *** - ** - 3655

a. Enter the amount from Form 540, line 13, or RDP recalculated AGI a 695,592.

b. Enter the amount for your filing status on line b:

Single or married/RDP filing separate	\$182,459	}	b <u>364,923.</u>
Married/RDP filing joint or qualifying widow(er)	\$364,923		
Head of household	\$273,692		

c. Subtract line b from line a c 330,669.

d. Divide line c by \$2,500 (\$1,250 if married/RDP filing separate).
Note: If the result is not a whole number, round it to the next higher whole number d 133.

e. Multiply line d by \$6 e 798.

f. Add the numbers from the boxes on Form 540, line 7, line 8 and line 9 f 2

g. Multiply line e by line f g 1,596.

h. Enter the total dollar amount from Form 540, line 7, line 8 and line 9 h 222.

i. Subtract line g from line h. If zero or less, enter -0- i 0.

j. Enter the number from the box on Form 540, line 10 j 2

k. Multiply line e by line j k 1,596.

l. Enter the dollar amount from Form 540, line 10 l 688.

m. Subtract line k from line l. If zero or less, enter -0- m _____

n. Add line i and m. Enter the result here and on Form 540, line 32. If zero or less, enter -0- n _____

EXHIBIT “2”

Federal Tax Comparison for Married Filing Joint and Separate

	<u>Taxpayer</u>	<u>Spouse</u>	<u>Married Filing Separate</u>	<u>Married Filing Joint</u>
Total Income	<u>505,800.</u>	<u>32,646.</u>	<u>538,446.</u>	<u>538,446.</u>
Less: Adjustments				
Adjusted Gross Income	<u>505,800.</u>	<u>32,646.</u>	<u>538,446.</u>	<u>538,446.</u>
Standard/Itemized Deductions ...	<u>47,048.</u>	<u>1,779.</u>	<u>48,827.</u>	<u>52,555.</u>
Exemptions		<u>4,050.</u>	<u>4,050.</u>	
Taxable Income	<u>458,752.</u>	<u>26,817.</u>	<u>485,569.</u>	<u>485,891.</u>
Total Tax (regular & AMT)	<u>154,281.</u>	<u>3,558.</u>	<u>157,839.</u>	<u>147,009.</u>
Less: Credits				
Add: Other Taxes	<u>3,492.</u>		<u>3,492.</u>	<u>2,732.</u>
Less: Earned Income Credit				
Less: Additional child tax credit...				
Less: Payments (excludes ext.)	<u>161,942.</u>	<u>5,598.</u>	<u>167,540.</u>	<u>167,540.</u>
Tax Underpayment/(Overpayment)	<u>-4,169.</u>	<u>-2,040.</u>	<u>-6,209.</u>	<u>-17,799.</u>
MARRIED FILING JOINT PRODUCED AN ESTIMATED SAVINGS OF				11,590.

Two-Year Comparison Worksheet**2017**

Name(s) as shown on return

TODD A. & NARAYANI M. SWENNING

Social security number

*****-**-3655**2016 Filing Status **MARRIED FILING JOINT**2017 Filing Status **MARRIED FILING JOINT**2016 Tax Bracket **39.6%**2017 Tax Bracket **39.6%**

Description	Tax Year 2016	Tax Year 2017	Increase (Decrease)
WAGES, SALARIES, AND TIPS	655,500.	542,700.	-112,800.
SCH. C/C-EZ (BUSINESS INCOME/LOSS)	0.	-4,254.	-4,254.
TOTAL INCOME	655,500.	538,446.	-117,054.
ADJUSTED GROSS INCOME	655,500.	538,446.	-117,054.
TAXES	74,700.	59,294.	-15,406.
DISALLOWED DUE TO AGI LIMITATION	-10,326.	-6,739.	3,587.
TOTAL ITEMIZED DEDUCTIONS	64,374.	52,555.	-11,819.
INCOME BEFORE EXEMPTIONS	591,126.	485,891.	-105,235.
TAXABLE INCOME	591,126.	485,891.	-105,235.
TAX	179,752.	137,644.	-42,108.
FORM 6251 (ALTERNATIVE MINIMUM TAX)	62.	9,365.	9,303.
TAX BEFORE CREDITS	179,814.	147,009.	-32,805.
TAX AFTER NON-REFUNDABLE CREDITS	179,814.	147,009.	-32,805.
FORM 8959 (ADDITIONAL MEDICARE TAX)	3,649.	2,732.	-917.
TOTAL TAX	183,463.	149,741.	-33,722.
FEDERAL INCOME TAX WITHHELD	206,602.	167,540.	-39,062.
TOTAL PAYMENTS	206,602.	167,540.	-39,062.
TAX OVERPAID	23,139.	17,799.	-5,340.
AMOUNT REFUNDED	23,139.	17,799.	-5,340.
CALIFORNIA STATE RETURN			
TAXABLE INCOME	647,242.	529,974.	-117,268.
TAX	56,160.	44,001.	-12,159.
PAYMENTS	73,739.	57,931.	-15,808.
AMOUNT REFUNDED	17,579.	13,930.	-3,649.

Form 8879 Department of the Treasury Internal Revenue Service	IRS e-file Signature Authorization ▶ Return completed Form 8879 to your ERO. (Do not send to IRS.) ▶ Go to www.irs.gov/Form8879 for the latest information.	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold;">2017</div>
--	--	---

Submission Identification Number (SID) ▶

Taxpayer's name TODD A. SWENNING	Social security number ***-**-3655
Spouse's name NARAYANI M. SWENNING	Spouse's social security number ***-**-8711

Part I Tax Return Information - Tax Year Ending December 31, 2017 (Whole dollars only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4; Form 1040NR, line 37) ...	1	538,446.
2	Total tax (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 12; Form 1040NR, line 61)	2	149,741.
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 64; Form 1040A, line 40; Form 1040EZ, line 7; Form 1040NR, line 62a)	3	167,540.
4	Refund (Form 1040, line 76a; Form 1040A, line 48a; Form 1040EZ, line 13a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	17,799.
5	Amount you owe (Form 1040, line 78; Form 1040A, line 50; Form 1040EZ, line 14; Form 1040NR, line 75)	5	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2017, and to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- ☒ I authorize WILLIAM J. HEALEY III, CPA to enter or generate my PIN [REDACTED] as my signature on my tax year 2017 electronically filed income tax return. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ _____ Date ▶ _____

Spouse's PIN: check one box only

- ☒ I authorize WILLIAM J. HEALEY III, CPA to enter or generate my PIN [REDACTED] as my signature on my tax year 2017 electronically filed income tax return. Enter five digits, but don't enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2017 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ _____ Date ▶ _____

Practitioner PIN Method Returns Only - continue below**Part III Certification and Authentication - Practitioner PIN Method Only**ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. [REDACTED]**Don't enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2017 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶ _____ Date ▶ _____

719995 11-10-17

ERO Must Retain This Form - See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8879 (2017)

14271009 131834 67054.1

2017.04030 SWENNING, TODD

67054_14

Form	1040	U.S. Individual Income Tax Return For the year Jan. 1-Dec. 31, 2017, or other tax year beginning _____, 2017, ending _____, 20	2017 OMB No. 1545-0074	IRS Use Only - Do not write or staple in this space.															
Your first name and initial TODD A.		Last name SWENNING		Your social security number *** - ** 3655															
If a joint return, spouse's first name and initial NARAYANI M.		Last name SWENNING		Spouse's social security number *** - ** 8711															
Home address (number and street). If you have a P.O. box, see instructions. 140 WEST VIA LOLA				Apt. no.															
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. PALM SPRINGS, CA 92262				Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse															
Foreign country name		Foreign province/state/county		Foreign postal code															
Filing Status 1 <input type="checkbox"/> Single 2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. 4 <input type="checkbox"/> Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. 5 <input type="checkbox"/> Qualifying widow(er) (see instructions)																			
Exemptions 6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a b <input checked="" type="checkbox"/> Spouse c Dependents: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Dependent's social security number</th> <th>(3) Dependent's relationship to you</th> <th>(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit</th> </tr> </thead> <tbody> <tr> <td></td> <td>SWENNING</td> <td>*** - **</td> <td>SON</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td></td> <td>SWENNING</td> <td>*** - **</td> <td>SON</td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> If more than four dependents, see instructions and check here <input type="checkbox"/> d Total number of exemptions claimed 4					(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit		SWENNING	*** - **	SON	<input checked="" type="checkbox"/>		SWENNING	*** - **	SON	<input checked="" type="checkbox"/>
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit															
	SWENNING	*** - **	SON	<input checked="" type="checkbox"/>															
	SWENNING	*** - **	SON	<input checked="" type="checkbox"/>															
Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 STMT 2 8a Taxable interest. Attach Schedule B if required b Tax-exempt interest. Do not include on line 8a 9a Ordinary dividends. Attach Schedule B if required b Qualified dividends 10 Taxable refunds, credits, or offsets of state and local income taxes 11 Alimony received 12 Business income or (loss). Attach Schedule C or C-EZ 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/> 14 Other gains or (losses). Attach Form 4797 15a IRA distributions 15a b Taxable amount 16a Pensions and annuities 16a b Taxable amount 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 18 Farm income or (loss). Attach Schedule F 19 Unemployment compensation 20a Social security benefits 20a b Taxable amount 21 Other income. List type and amount 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income 542,700.																			
Adjusted Gross Income 23 Educator expenses 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 25 Health savings account deduction. Attach Form 8889 26 Moving expenses. Attach Form 3903 27 Deductible part of self-employment tax. Attach Schedule SE 28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction 30 Penalty on early withdrawal of savings 31a Alimony paid b Recipient's SSN 32 IRA deduction 33 Student loan interest deduction 34 Tuition and fees. Attach Form 8917 35 Domestic production activities deduction. Attach Form 8903 36 Add lines 23 through 35 37 Subtract line 36 from line 22. This is your adjusted gross income 538,446.																			

Tax and Credits

Standard Deduction for -
 ● People who check any box on line 39a or 39b of who can be claimed as a dependent, see instructions.

● All others:
 Single or Married filing separately, \$6,350
 Married filing jointly or Qualifying widow(er), \$12,700
 Head of household, \$9,350

38	Amount from line 37 (adjusted gross income)	38	538,446.
39a	Check <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. if: <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a <input type="checkbox"/> 39b <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	52,555.
41	Subtract line 40 from line 38	41	485,891.
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see inst.	42	0.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	485,891.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	137,644.
45	Alternative minimum tax. Attach Form 6251	45	9,365.
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	147,009.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	147,009.

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: Individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Inst.; enter code(s)	62	2,732.
63	Add lines 56 through 62. This is your total tax	63	149,741.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	167,540.
65	2017 estimated tax payments and amount applied from 2016 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election	66b	
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	167,540.

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	17,799.
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here	76a	17,799.
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number <input type="text"/>		
77	Amount of line 75 you want applied to your 2018 estimated tax	77	

Amount You Owe

78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **WILLIAM J. HEALEY III, CPA** Phone no. **760.320.2107** Personal identification number (PIN)

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation **PHYSICIAN** Daytime phone number

Spouse's signature. If a joint return, both must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here

Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
WILLIAM J. HEALEY III, CPA	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Firm's name WILLIAM J. HEALEY III, CPA	Firm's EIN ** - ***8500	Phone no. 760.320.2107		
Firm's address POST OFFICE BOX 1606				
Firm's address PALM SPRINGS, CA 92263				

Child Tax Credit Worksheet (keep for your records)

Name(s): First TODD A. & NARAYANI M.	Last SWENNING	Your SSN ***-**-3655
--	-------------------------	--------------------------------

Part 1

1. Number of qualifying children: 2 X \$1,000. Enter the result. 1 2,000.
2. Enter the amount from Form 1040, line 38, Form 1040A, line 22, or Form 1040NR, line 37. 2 538,446.
3. **1040 filers:** Enter the total of any-
 - Exclusion of income from Puerto Rico, and
 - Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15.3 0.
- 1040A and 1040NR filers:** Enter -0-.
4. Add lines 2 and 3. Enter the total. 4 538,446.
5. Enter the amount shown below for your filing status.
 - Married filing jointly - \$110,000
 - Single, head of household, or qualifying widow(er) - \$75,000
 - Married filing separately - \$55,0005 110,000.
6. Is the amount on line 4 more than the amount on line 5?

☐ **No.** Leave line 6 blank. Enter -0- on line 7.
☒ **Yes.** Subtract line 5 from line 4. 6 429,000.
 If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc).
7. Multiply the amount on line 6 by 5% (.05). Enter the result. 7 21,450.
8. Is the amount on line 1 more than the amount on line 7?

☒ **No.** STOP
 You cannot take the child tax credit on Form 1040, line 52, Form 1040A, line 35, or Form 1040NR, line 49. You also cannot take the additional child tax credit.
☐ **Yes.** Subtract line 7 from line 1. Enter the result. 8 _____

Part 2

9. Enter the amount from Form 1040, line 47, Form 1040A, line 30, or Form 1040NR, line 45. 9 _____
10. **1040 filers:** Enter the total of the amounts from lines 48 through 51.*
1040A filers: Enter the total of the amounts from lines 31 through 34.
1040NR filers: Enter the total of the amounts from lines 46 through 48.*
10 _____
11. Are you claiming any of the following credits?
 - Residential energy efficient property credit, Form 5695, Part I.
 - Mortgage interest credit, Form 8396
 - Qualified adoption expenses, Form 8839
 - District of Columbia first-time homebuyer credit, Form 8859

☐ **No.** Enter the amount from line 10.
☐ **Yes.** If you are filing Form 2555 or 2555-EZ, enter the amount from line 10. Otherwise, complete the Line 11 Worksheet to figure the amount to enter here.

11 _____
12. Subtract line 11 from line 9. Enter the result. 12 _____
13. Is the amount on line 8 of this worksheet more than the amount on line 12?

☐ **No.** Enter the amount from line 8.
☐ **Yes.** Enter the amount from line 12.

This is your child tax credit. 13 _____

* Also include amounts from:

Form 5695, line 30
 Form 8910, line 15
 Form 8936, line 23
 Schedule R, line 22

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on Form 1040**Itemized Deductions**Go to www.irs.gov/ScheduleA for instructions and the latest information.

Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

OMB No. 1545-0074

2017Attachment
Sequence No. **07**

Your social security number

TODD A. & NARAYANI M. SWENNING

***-**-3655

**Medical
and
Dental
Expenses****Caution:** Do not include expenses reimbursed or paid by others.**1** Medical and dental expenses (see instructions)**2** Enter amount from Form 1040, line 38 **2****3** Multiply line 2 by 7.5% (0.075)**4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-**Taxes You
Paid****5** State and local (check only one box):**a** ☒ Income taxes, or**b** ☐ General sales taxes

SEE STATEMENT 4

6 Real estate taxes (see instructions)**7** Personal property taxes**8** Other taxes. List type and amount ▶**9** Add lines 5 through 8**Interest
You Paid****10** Home mortgage interest and points reported to you on Form 1098**11** Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶**Note:**

Your mortgage interest deduction may be limited (see instructions).

12 Points not reported to you on Form 1098. See instructions for special rules**13** Mortgage insurance premiums (see instructions)**14** Investment interest. Attach Form 4952 if required. See instructions**15** Add lines 10 through 14**Gifts to
Charity**

If you made a gift and got a benefit for it, see instructions.

16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions**17** Other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500**18** Carryover from prior year**19** Add lines 16 through 18**Casualty and
Theft Losses****20** Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions**Job Expenses
and Certain
Miscellaneous
Deductions****21** Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ▶

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....

**Total
Itemized
Deductions****29** Is Form 1040, line 38, over \$156,900?☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.☒ **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.**30** If you elect to itemize deductions even though they are less than your standard deduction, check here

**SCHEDULE C
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**

(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
 Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2017
Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

NARAYANI M. SWENNING

***-**-8711

A Principal business or profession, including product or service (see instructions)**YOGA INSTRUCTION****B** Enter code from instructions

999999

C Business name. If no separate business name, leave blank.**NARAYANI YOGA****D** Employer ID number (EIN) (see instr.)

-*0761

E Business address (including suite or room no.) **665 E VEREDA SUR**City, town or post office, state, and ZIP code **PALM SPRINGS, CA 92262****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____**G** Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses ☒ Yes ☐ No**H** If you started or acquired this business during 2017, check here ☐**I** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	2,759.
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
				26	Wages (less employment credits)	26	
				27 a	Other expenses (from line 48)	27a	1,495.
				b	Reserved for future use	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		28		28	4,254.
29	Tentative profit or (loss). Subtract line 28 from line 7	29		29		29	-4,254.
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		30		30	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31		31		31	-4,254.
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	<input checked="" type="checkbox"/> All investment is at risk.	32b	<input type="checkbox"/> Some investment is not at risk.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2017

720001 10-21-17

Schedule C (Form 1040) 2017 **NARAYANI M. SWENNING**

***-**-8711 Page 2

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) / /		
44	Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:		
a	Business	b	Commuting
c	Other		
45	Was your vehicle available for personal use during off-duty hours?		<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?		<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?		<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

CONTINUING EDUCATION	1,162.
DUES AND SUBSCRIPTIONS	333.
48 Total other expenses. Enter here and on line 27a	48 1,495.

Form **6251**Department of the Treasury
Internal Revenue Service (99)**Alternative Minimum Tax - Individuals**▶ Go to www.irs.gov/Form6251 for instructions and the latest information.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2017
Attachment
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

TODD A. & NARAYANI M. SWENNING

***-**-3655

Part I Alternative Minimum Taxable Income

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	485,891.
2 Reserved for future use	2	
3 Taxes from Schedule A (Form 1040), line 9	3	59,294.
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5 Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6 If Form 1040, line 38, is \$156,900 or less, enter -0-. Otherwise, see instructions	6	-6,739.
7 Tax refund from Form 1040, line 10 or line 21	7	
8 Investment interest expense (difference between regular tax and AMT)	8	
9 Depletion (difference between regular tax and AMT)	9	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11 Alternative tax net operating loss deduction	11	
12 Interest from specified private activity bonds exempt from the regular tax	12	
13 Qualified small business stock, see instructions	13	
14 Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17 Disposition of property (difference between AMT and regular tax gain or loss)	17	
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19 Passive activities (difference between AMT and regular tax income or loss)	19	
20 Loss limitations (difference between AMT and regular tax income or loss)	20	
21 Circulation costs (difference between regular tax and AMT)	21	
22 Long-term contracts (difference between AMT and regular tax income)	22	
23 Mining costs (difference between regular tax and AMT)	23	
24 Research and experimental costs (difference between regular tax and AMT)	24	
25 Income from certain installment sales before January 1, 1987	25	
26 Intangible drilling costs preference	26	
27 Other adjustments, including income-based related adjustments	27	
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$249,450, see instructions.)	28	538,446.

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2017, see instructions.)		
IF your filing status is... AND line 28 is not over... THEN enter on line 29... Single or head of household \$120,700 \$54,300 Married filing jointly or qualifying widow(er) 160,900 84,500 Married filing separately 80,450 42,250		
If line 28 is over the amount shown above for your filing status, see instructions.	29	0.
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	538,446.
31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 64 here. • All others: If line 30 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result.	31	147,009.
32 Alternative minimum tax foreign tax credit (see instructions)	32	
33 Tentative minimum tax. Subtract line 32 from line 31	33	147,009.
34 Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Sch J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	137,644.
35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	9,365.

Form 6251 (2017)

TODD A. & NARAYANI M. SWENNING

***-**-3655

Page 2

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36	
37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	
38 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	
39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	
40 Enter the smaller of line 36 or line 39	40	
41 Subtract line 40 from line 36	41	
42 If line 41 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result	42	
43 Enter: <ul style="list-style-type: none"> • \$75,900 if married filing jointly or qualifying widow(er), • \$37,950 if single or married filing separately, or • \$50,800 if head of household. 	43	
44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	44	
45 Subtract line 44 from line 43. If zero or less, enter -0-	45	
46 Enter the smaller of line 36 or line 37	46	
47 Enter the smaller of line 45 or line 46. This amount is taxed at 0%	47	
48 Subtract line 47 from line 46	48	
49 Enter: <ul style="list-style-type: none"> • \$418,400 if single • \$235,350 if married filing separately • \$470,700 if married filing jointly or qualifying widow(er) • \$444,550 if head of household 	49	
50 Enter the amount from line 45	50	
51 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51	
52 Add line 50 and line 51	52	
53 Subtract line 52 from line 49. If zero or less, enter -0-	53	
54 Enter the smaller of line 48 or line 53	54	
55 Multiply line 54 by 15% (0.15)	55	
56 Add lines 47 and 54	56	
If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.		
57 Subtract line 56 from line 46	57	
58 Multiply line 57 by 20% (0.20)	58	
If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.		
59 Add lines 41, 56, and 57	59	
60 Subtract line 59 from line 36	60	
61 Multiply line 60 by 25% (0.25)	61	
62 Add lines 42, 55, 58, and 61	62	
63 If line 36 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result	63	
64 Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	64	

719591 01-11-18

Form **6251** (2017)

Form **8959**Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

▶ If any line does not apply to you, leave it blank. See separate instructions.

▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.

▶ Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2017Attachment
Sequence No. **71**

Name(s) shown on return

TODD A. & NARAYANI M. SWENNING

Your social security number

*****-**-3655****Part I Additional Medicare Tax on Medicare Wages**

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	553,500.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	553,500.	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		303,500.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		2,732.

Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8		
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9		
10 Enter the amount from line 4	10		
11 Subtract line 10 from line 9. If zero or less, enter -0-	11		
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16 Subtract line 15 from line 14. If zero or less, enter -0-	16		
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18		2,732.
---	----	--	--------

Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	10,843.	
20 Enter the amount from line 1	20	553,500.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	8,026.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		2,817.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24		2,817.

Form **8960****Net Investment Income Tax -
Individuals, Estates, and Trusts**

OMB No. 1545-2227

2017Attachment
Sequence No. **72**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to your tax return.**▶ **Go to www.irs.gov/Form8960 for instructions and the latest information.**

Name(s) shown on your tax return

TODD A. & NARAYANI M. SWENNING

Your social security number or EIN

*****-**-3655**

- Part I Investment Income**
- ☐ Section 6013(g) election (see instructions)
- ☐ Section 6013(h) election (see instructions)
- ☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	
2	Ordinary dividends (see instructions)	2	
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b	
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-	12	
Individuals:			
13	Modified adjusted gross income (see instructions)	13	538,446.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	288,446.
16	Enter the smaller of line 12 or line 15	16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)	17	
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)	21	

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8960** (2017)

FORM 1040	PERSONAL EXEMPTION WORKSHEET	STATEMENT	1
-----------	------------------------------	-----------	---

1. IS THE AMOUNT ON FORM 1040, LINE 38, MORE THAN THE AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR FILING STATUS?
 NO. STOP. MULTIPLY \$4,050 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 42.
 YES. CONTINUE
2. MULTIPLY \$4,050 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D 16,200.
3. ENTER THE AMOUNT FROM FORM 1040, LINE 38 538,446.
4. ENTER THE AMOUNT FOR YOUR FILING STATUS 313,800.

SINGLE	\$261,500
MARRIED FILING JOINTLY OR WIDOW(ER)	\$313,800
MARRIED FILING SEPARATELY	\$156,900
HEAD OF HOUSEHOLD	\$287,650
5. SUBTRACT LINE 4 FROM LINE 3. IF THE RESULT IS MORE THAN \$122,500 (\$61,250 IF MARRIED FILING SEPARATELY), STOP. ENTER -0- ON LINE 42 224,646.
6. DIVIDE LINE 5 BY \$2,500 (\$1,250 IF MARRIED FILING SEPARATELY). IF THE RESULT IS NOT A WHOLE NUMBER, INCREASE IT TO THE NEXT HIGHER WHOLE NUMBER (FOR EXAMPLE, INCREASE 0.0004 TO 1)
7. MULTIPLY LINE 6 BY 2% (.02) AND ENTER THE RESULT AS A DECIMAL
8. MULTIPLY LINE 2 BY LINE 7
9. SUBTRACT LINE 8 FROM LINE 2. TOTAL TO FORM 1040, LINE 42.

FORM 1040	WAGES RECEIVED AND TAXES WITHHELD	STATEMENT	2
-----------	-----------------------------------	-----------	---

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
S TODD SWENNING MD PC	36,900.	5,598.	1,414.	365.	2,511.	587.
T TODD SWENNING MD PC	505,800.	159,125.	56,517.	998.	7,886.	10,256.
TOTALS	542,700.	164,723.	57,931.	1,363.	10,397.	10,843.

TODD A. & NARAYANI M. SWENNING

***-**-3655

FORM 1040	FEDERAL INCOME TAX WITHHELD	STATEMENT	3
T S DESCRIPTION		AMOUNT	
S TODD SWENNING MD PC		5,598.	
T TODD SWENNING MD PC		159,125.	
FORM 8959, LINE 24		2,817.	
TOTAL TO FORM 1040, LINE 64		167,540.	

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT	4
DESCRIPTION		AMOUNT	
TODD SWENNING MD PC		1,414.	
STATE DISABILITY INSURANCE - TODD SWENNING MD PC		365.	
TODD SWENNING MD PC		56,517.	
STATE DISABILITY INSURANCE - TODD SWENNING MD PC		998.	
TOTAL TO SCHEDULE A, LINE 5		59,294.	

SCHEDULE A	ITEMIZED DEDUCTIONS WORKSHEET	STATEMENT	5
1.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 9, 15, 19, 20, 27, AND 28.	59,294.	
2.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 14, AND 20, PLUS ANY GAMBLING AND CASUALTY OR THEFT LOSSES INCLUDED ON LINE 28 AND ANY QUALIFIED CONTRIBUTIONS INCLUDED ON LINE 16.	0.	
3.	IS THE AMOUNT ON LINE 2 LESS THAN THE AMOUNT ON LINE 1? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 2 FROM LINE 1.	59,294.	
4.	MULTIPLY LINE 3 BY 80% (.80).	47,435.	
5.	ENTER THE AMOUNT FROM FORM 1040, LINE 38.	538,446.	
6.	ENTER \$313,800 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$287,650 IF HEAD OF HOUSEHOLD; \$261,500 IF SINGLE; OR \$156,900 IF MARRIED FILING SEPARATELY.	313,800.	
7.	IS THE AMOUNT ON LINE 6 LESS THAN THE AMOUNT ON LINE 5? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 6 FROM LINE 5.	224,646.	
8.	MULTIPLY LINE 7 BY 3% (.03).	6,739.	
9.	ENTER THE SMALLER OF LINE 4 OR LINE 8.	6,739.	
10.	TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 29.	52,555.	

2017

California e-file Signature Authorization for Individuals

8879

Your name

TODD A. SWENNING

Your SSN or ITIN

***-**-3655

Spouse's/RDP's name

NARAYANI M. SWENNING

Spouse's/RDP's SSN or ITIN

***-**-8711

Part I Tax Return Information (whole dollars only)

1	California Adjusted Gross Income. See instructions	1	<u>538,446.</u>
2	Amount You Owe. See instructions	2	<u>0.</u>
3	Refund or No Amount Due. See instructions	3	<u>13,930.</u>

Part II Taxpayer Declaration and Signature Authorization (Be sure you obtain and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2017, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider (including my name, address, and social security number or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, transmitter, or intermediate service provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, intermediate service provider, and/or transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize WILLIAM J. HEALEY III, CPA to enter my PIN
ERO firm name Do not enter all zeros
as my signature on my 2017 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2017 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► Date ►

Spouse's/RDP's PIN: check one box only

☒ I authorize WILLIAM J. HEALEY III, CPA to enter my PIN [REDACTED]
ERO firm name all zeros
as my signature on my 2017 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2017 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature Date

Practitioner PIN Method Returns Only - continue below

Part III Certification and Authentication - Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

I certify that the above numeric entry is my PIN, which is my signature for the 2017 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2017 e-file Handbook for Authorized e-file Providers.

ERO's signature ► Date ►

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8879 2017

TAXABLE YEAR

739001 12-21-17

2017**California Resident Income Tax Return**

FORM

540

APE

ATTACH FEDERAL RETURN

-**-* SWEN ***-**-****
 TODD A SWENNING
 NARAYANI M SWENNING

17 PBA 999999

A
R
RP

140 WEST VIA LOLA
 PALM SPRINGS CA 92262

-*** **-*****

Filing
Status

- 1 ☐ Single
 2 ☒ Married/RDP filing jointly. See inst.
 3 ☐ Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here
 4 ☐ Head of household (with qualifying person). See instructions.
 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died
 If your California filing status is different from your federal filing status, check the box here ☐

- 6 If someone can claim you (or your spouse/RDP) as a dependent, check the box here. See inst. ☐ • 6 ☐

► For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**

- 7 **Personal:** If you checked box 1, 3, or 4 above, enter 1 in the box. If you checked box 2 or 5, enter 2, in the box. If you checked the box on line 6, see instructions • 7 ☐ 2 X \$114 = • \$ ☐ 228
 8 **Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 • 8 ☐ X \$114 = • \$ ☐
 9 **Senior:** If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 • 9 ☐ X \$114 = • \$ ☐
 10 **Dependents:** Do not include yourself or your spouse/RDP.

Exemptions

	Dependent 1	Dependent 2	Dependent 3
First Name	• <input type="checkbox"/>	• <input type="checkbox"/>	• <input type="checkbox"/>
Last Name	• <input type="checkbox"/> SWENNING	• <input type="checkbox"/> SWENNING	• <input type="checkbox"/>
SSN	• <input type="checkbox"/>	• <input type="checkbox"/>	• <input type="checkbox"/>
Dependent's relationship to you	• <input type="checkbox"/> SON	• <input type="checkbox"/> SON	• <input type="checkbox"/>

Total dependent exemptions • 10 ☐ 2 X \$353 = • \$ ☐ 706

11 **Exemption amount:** Add line 7 through line 10. Transfer this amount to line 32 • 11 \$ ☐ 934

Your name: TODD A. SWENNING

Your SSN or ITIN: ***-**-3655

Taxable Income	12	State wages from your Form(s) W-2, box 16	• 12	542,700	00
	13	Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4	• 13	538,446	00
	14	California adjustments - subtractions. Enter the amount from Schedule CA (540), line 37, column B	• 14		00
	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions	• 15	538,446	00
	16	California adjustments - additions. Enter the amount from Schedule CA (540), line 37, column C	• 16		00
	17	California adjusted gross income. Combine line 15 and line 16	• 17	538,446	00
Tax	18	Enter the larger of <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> Your California itemized deductions from Schedule CA (540), line 44; OR Your California standard deduction shown below for your filing status: • Single or Married/RDP filing separately \$4,236 • Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$8,472 If Married/RDP filing separately or the box on line 6 is checked, STOP. See instructions ... </div>	• 18	8,472	00
	19	Subtract line 18 from line 17. This is your taxable income . If less than zero, enter -0-	• 19	529,974	00
	31	Tax. Check the box if from: <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <input type="checkbox"/> Tax Table <input checked="" type="checkbox"/> Tax Rate Schedule • <input type="checkbox"/> FTB 3800 • <input type="checkbox"/> FTB 3803 </div>	• 31	44,001	00
Special Credits	32	Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$187,203, see instructions	• 32	0	00
	33	Subtract line 32 from line 31. If less than zero, enter -0-	• 33	44,001	00
	34	Tax. See instructions. Check the box if from: • <input type="checkbox"/> Schedule G-1 • <input type="checkbox"/> FTB 5870A	• 34		00
	35	Add line 33 and line 34	• 35	44,001	00
Other Taxes	40	Nonrefundable Child and Dependent Care Expenses Credit. See instructions	• 40		00
	43	Enter credit name <input type="text"/> code • <input type="text"/> and amount ...	• 43		00
	44	Enter credit name <input type="text"/> code • <input type="text"/> and amount ...	• 44		00
	45	To claim more than two credits, see instructions. Attach Schedule P (540)	• 45		00
	46	Nonrefundable renter's credit. See instructions	• 46		00
	47	Add line 40 through line 46. These are your total credits	• 47		00
48	Subtract line 47 from line 35. If less than zero, enter -0-	• 48	44,001	00	
Other Taxes	61	Alternative minimum tax. Attach Schedule P (540)	• 61		00
	62	Mental Health Services Tax. See instructions	• 62		00
	63	Other taxes and credit recapture. See instructions	• 63		00
	64	Add line 48, line 61, line 62, and line 63. This is your total tax	• 64	44,001	00

Your name: TODD A. SWENNING

Your SSN or ITIN: ***-**-3655

Payments	71	California income tax withheld. See instructions	• 71	57,931	00
	72	2017 CA estimated tax and other payments. See instructions	• 72		00
	73	Withholding (Form 592-B and/or 593). See instructions	• 73		00
	74	Excess SDI (or VPD) withheld. See instructions	• 74		00
	75	Earned Income Tax Credit (EITC)	• 75		00
	76	Add lines 71 through 75. These are your total payments. See instructions	• 76	57,931	00

Use Tax	91	Use Tax. Do not leave blank. See instructions	• 91	0	00
	If line 91 is zero, check if: <input checked="" type="checkbox"/> No use tax is owed. <input type="checkbox"/> You paid your use tax obligation directly to CDTFA.				

Overpaid Tax/ Tax Due	92	Payments balance. If line 76 is more than line 91, subtract line 91 from line 76	• 92	57,931	00
	93	Use Tax balance. If line 91 is more than line 76, subtract line 76 from line 91	• 93		00
	94	Overpaid tax. If line 92 is more than line 64, subtract line 64 from line 92	• 94	13,930	00
	95	Amount of line 94 you want applied to your 2018 estimated tax	• 95		00
	96	Overpaid tax available this year. Subtract line 95 from line 94	• 96	13,930	00
97	Tax due. If line 92 is less than line 64, subtract line 92 from line 64	• 97		00	



Your name: TODD A. SWENNING

Your SSN or ITIN: ***-**-3655

	Code	Amount
California Seniors Special Fund. See instructions	• 400	<input type="text"/> .00
Alzheimer's Disease/Related Disorders Fund	• 401	<input type="text"/> .00
Rare and Endangered Species Preservation Voluntary Tax Contribution Program	• 403	<input type="text"/> .00
California Breast Cancer Research Voluntary Tax Contribution Fund	• 405	<input type="text"/> .00
California Firefighters' Memorial Fund	• 406	<input type="text"/> .00
Emergency Food for Families Voluntary Tax Contribution Fund	• 407	<input type="text"/> .00
California Peace Officer Memorial Foundation Fund	• 408	<input type="text"/> .00
California Sea Otter Fund	• 410	<input type="text"/> .00
California Cancer Research Voluntary Tax Contribution Fund	• 413	<input type="text"/> .00
School Supplies for Homeless Children Fund	• 422	<input type="text"/> .00
State Parks Protection Fund/Parks Pass Purchase	• 423	<input type="text"/> .00
Protect Our Coast and Oceans Voluntary Tax Contribution Fund	• 424	<input type="text"/> .00
Keep Arts in Schools Voluntary Tax Contribution Fund	• 425	<input type="text"/> .00
State Children's Trust Fund for the Prevention of Child Abuse	• 430	<input type="text"/> .00
Prevention of Animal Homelessness and Cruelty Fund	• 431	<input type="text"/> .00
Revive the Salton Sea Fund	• 432	<input type="text"/> .00
California Domestic Violence Victims Fund	• 433	<input type="text"/> .00
Special Olympics Fund	• 434	<input type="text"/> .00
Type 1 Diabetes Research Fund	• 435	<input type="text"/> .00
California YMCA Youth and Government Voluntary Tax Contribution Fund	• 436	<input type="text"/> .00
Habitat for Humanity Voluntary Tax Contribution Fund	• 437	<input type="text"/> .00
California Senior Citizen Advocacy Voluntary Tax Contribution Fund	• 438	<input type="text"/> .00
Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	• 439	<input type="text"/> .00
Rape Backlog Kit Voluntary Tax Contribution Fund	• 440	<input type="text"/> .00
110 Add code 400 through code 440. This is your total contribution	• 110	<input type="text"/> .00

Contributions

Your name: TODD A. SWENNING

Your SSN or ITIN: ***-**-3655

Amount
You Owe111 **AMOUNT YOU OWE.** If you do not have an amount on line 96, add line 93, line 97, and line 110. See instructions. **Do not send cash.**Mail to: **FRANCHISE TAX BOARD****PO BOX 942867****SACRAMENTO CA 94267-0001**

• 111

.00

Pay online - Go to **ftb.ca.gov/pay** for more information.Interest and
Penalties

112 Interest, late return penalties, and late payment penalties 112 .00

113 Underpayment of estimated tax. Check the box: • ☐ **FTB 5805 attached** • ☐ **FTB 5805F attached** • 113 0.00114 Total amount due. See instructions. Enclose, but **do not** staple, any payment 114 .00115 **REFUND OR NO AMOUNT DUE.** Subtract the sum of line 110, line 112 and line 113 from line 96. See instructions.Mail to: **FRANCHISE TAX BOARD****PO BOX 942840****SACRAMENTO CA 94240-0001**

• 115

13,930.00

Refund and Direct Deposit

Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip.See instructions. **Have you verified the routing and account numbers?** Use whole dollars only.

All or the following amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number • Type ☐ Checking ☐ Savings • Account number • 116 Direct deposit amount .00

The remaining amount of my refund (line 115) is authorized for direct deposit into the account shown below:

• Routing number • Type ☐ Checking ☐ Savings • Account number • 117 Direct deposit amount .00

IMPORTANT: See the instructions to find out if you should attach a copy of your complete federal tax return.

To learn about your privacy rights, how we may use your information, and the consequences for not providing the requested information, go to **ftb.ca.gov/forms** and search for **1131**. To request this notice by mail, call 800.852.5711. Under penalties of perjury, I declare that I have examined this tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Your signature

Date

Spouse's/RDP's signature (if a joint tax return, both must sign)

Sign
Here

• Your email address. Enter only one email address.

JOHNNYSAWBONES@YAHOO.COM

• Preferred phone number

Paid preparer's signature (**declaration of preparer is based on all information of which preparer has any knowledge**)It is unlawful to
forge a
spouse's/RDP's
signature.

Firm's name (or yours, if self-employed)

WILLIAM J. HEALEY III, CPA

• PTIN

P00117932

Joint tax
return?
(See instructions)

Firm's address

POST OFFICE BOX 1606 PALM SPRINGS, CA 92263

• FEIN

-***

Do you want to allow another person to discuss this tax return with us? See instructions

Print Third Party Designee's Name

WILLIAM J. HEALEY III, CPA

• ☒ Yes • ☐ No
Telephone Number

760.320.2107

TAXABLE YEAR

739611 11-02-17
CALIFORNIA SCHEDULE**2017****Wage and Tax Statement****W-2****Important: Attach this form to the back of your original or amended Form 540, 540 2EZ, or Form 540NR (Long or Short).**

Name(s) as shown on tax return

SSN or ITIN

TODD A. & NARAYANI M. SWENNING

*** - ** - 3655

Caution: If this form is filled out, **do not** send your Form(s) W-2 to the Franchise Tax Board. If your Form(s) W-2 are from multiple states, **attach** copies showing California tax withheld to this schedule. If this schedule is blank, attach your Form(s) W-2 to the lower front of your tax return.**All fields must be completed. DO NOT ATTACH PAYMENT TO THIS SCHEDULE.**

*Employee's social security number, name, and address must be the same as the information on the Form(s) W-2.

W-2 Information	1st W-2	2nd W-2
a. Employee's social security number *	<input type="radio"/> *** - ** - 8711	<input type="radio"/> *** - ** - 3655
b. Employer identification number (EIN)	<input type="radio"/> ** - *** 0631	<input type="radio"/> ** - *** 0631
c. Employer's name	<input type="radio"/> TODD SWENNING MD PC	<input type="radio"/> TODD SWENNING MD PC
Address	<input type="radio"/> 901 N PALM CANYON DR STE 212	<input type="radio"/> 901 N PALM CANYON DR STE 212
City	<input type="radio"/> PALM SPRINGS	<input type="radio"/> PALM SPRINGS
State	<input type="radio"/> CA	<input type="radio"/> CA
ZIP code	<input type="radio"/> 92262	<input type="radio"/> 92262
e. Employee's first name *	<input type="radio"/> NARAYANI	<input type="radio"/> TODD
Middle initial *	<input type="radio"/> M	<input type="radio"/> A
Last name *	<input type="radio"/> SWENNING	<input type="radio"/> SWENNING
Suffix *	<input type="radio"/>	<input type="radio"/>
f. Employee address *	<input type="radio"/> 140 WEST VIA LOLA	<input type="radio"/> 140 WEST VIA LOLA
City *	<input type="radio"/> PALM SPRINGS	<input type="radio"/> PALM SPRINGS
State *	<input type="radio"/> CA	<input type="radio"/> CA
ZIP code *	<input type="radio"/> 92262	<input type="radio"/> 92262
1. Wages, tips, other compensation	<input type="radio"/> 36,900.	<input type="radio"/> 505,800.
2. Federal income tax withheld	<input type="radio"/> 5,598.	<input type="radio"/> 159,125.
3. Social security wages	<input type="radio"/> 40,500.	<input type="radio"/> 127,200.
4. Social security tax withheld	<input type="radio"/> 2,511.	<input type="radio"/> 7,886.
6. Medicare tax withheld	<input type="radio"/> 587.	<input type="radio"/> 10,256.

W-2 Information		1st W-2		2nd W-2	
7. Social security tips	<input type="radio"/>			<input type="radio"/>	
8. Allocated tips (not included in box 1)	<input type="radio"/>			<input type="radio"/>	
10. Dependent care benefits	<input type="radio"/>			<input type="radio"/>	
11. Nonqualified plans	<input type="radio"/>			<input type="radio"/>	
12. Codes and amounts		Codes	Amounts	Codes	Amounts
12a.	<input type="radio"/>	<input type="radio"/> D	<input type="radio"/> 3,600.	<input type="radio"/>	<input type="radio"/>
12b.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12c.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
12d.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
13. Check the appropriate box for: Statutory employee, Retirement plan, or Third-party sick pay	<input type="radio"/>	<input type="checkbox"/> Statutory employee		<input type="radio"/>	<input type="checkbox"/> Statutory employee
	<input type="radio"/>	<input checked="" type="checkbox"/> Retirement plan		<input type="radio"/>	<input type="checkbox"/> Retirement plan
	<input type="radio"/>	<input type="checkbox"/> Third-party sick pay		<input type="radio"/>	<input type="checkbox"/> Third-party sick pay
14. SDI, VPDI, or CA SDI (from box 14 or 19)	<input type="radio"/>	Type	Amount	Type	Amount
	<input type="radio"/>	<input type="radio"/> CASDI	<input type="radio"/> 365.	<input type="radio"/> CASDI	<input type="radio"/> 998.
15. State and employer's state ID number	<input type="radio"/>	State	Employer's state ID number	State	Employer's state ID number
	<input type="radio"/>	<input type="radio"/> CA	<input type="radio"/> 050-9410-7	<input type="radio"/> CA	<input type="radio"/> 050-9410-7
16. State wages, tips, etc.	<input type="radio"/>	<input type="radio"/> 36,900.		<input type="radio"/> 505,800.	
17. State income tax	<input type="radio"/>	<input type="radio"/> 1,414.		<input type="radio"/> 56,517.	



California	Exemption Credit - AGI Limitation Worksheet	2017
Name(s) as shown on return TODD A. & NARAYANI M. SWENNING		Social security number *** - ** - 3655

a. Enter the amount from Form 540, line 13, or RDP recalculated AGI a 538,446.

b. Enter the amount for your filing status on line b:

Single or married/RDP filing separate	\$187,203	}	b <u>374,411.</u>
Married/RDP filing joint or qualifying widow(er)	\$374,411		
Head of household	\$280,808		

c. Subtract line b from line a c 164,035.

d. Divide line c by \$2,500 (\$1,250 if married/RDP filing separate).
Note: If the result is not a whole number, round it to the next higher whole number d 66.

e. Multiply line d by \$6 e 396.

f. Add the numbers from the boxes on Form 540, line 7, line 8 and line 9 f 2

g. Multiply line e by line f g 792.

h. Enter the total dollar amount from Form 540, line 7, line 8 and line 9 h 228.

i. Subtract line g from line h. If zero or less, enter -0- i 0.

j. Enter the number from the box on Form 540, line 10 j 2

k. Multiply line e by line j k 792.

l. Enter the dollar amount from Form 540, line 10 l 706.

m. Subtract line k from line l. If zero or less, enter -0- m _____

n. Add line i and m. Enter the result here and on Form 540, line 32. If zero or less, enter -0- n _____

CERTIFICATE OF SERVICE

I hereby certify that on June 12, 2019 (Date), I electronically transmitted the foregoing document to the Clerk of Court using the ECF System for filing and transmittal of a Notice of Electronic Filing to the following ECF registrants (names only are sufficient):

on all the persons who are on the Electronic Mail Notice List to Receive NEF transmission at their respective email addresses

I hereby certify that on June 12, 2019 (Date), I served the same document by

☐ U.S. Postal Service ☐ In Person Delivery
☐ Courier Service ☒ E-Mail

on the following, who are not registered participants of the ECF system:

Name(s) and Address(es): Todd A. Swenning: johnnysawbones@yahoo.com
Sam Bratton, Debtor's Counsel: sbratton@dsda.com

/s/ Stephanie Reichert
Signature
Stephanie Reichert